

UNITED STATES DISTRICT COURT
DISTRICT OF NEW HAMPSHIRE

UNITED STATES SECURITIES AND
EXCHANGE COMMISSION

Plaintiff,

v.

JERRY A. SHANAHAN,

Defendant.

Civ. No. 01:07-00039-SM

**SECURITIES AND EXCHANGE COMMISSION'S OBJECTIONS TO
DEFENDANT JERRY SHANAHAN'S EXHIBIT LIST**

The United States Securities and Exchange Commission ("SEC") submits the following objections to Defendant Shanahan's exhibit list for the jury trial in this matter.
(Attached hereto.)

Submitted this 7th day of January, 2013.

s/Nancy J. Gegenheimer

Leslie J. Hughes (Colo. 15043)

Nancy Gegenheimer (Colo. 8981)

Securities and Exchange Commission

1801 California Street, Suite 1500

Denver, CO 80202

(303) 844-1000

CERTIFICATE OF SERVICE

I certify that on January 7, 2013, I sent a true copy of the foregoing by electronically mailing it to the following persons:

Andrew Good agood@goodcormier.com (Counsel for Shanahan)

s/ Nicole L. Nesvig

Exhibit No.	Date	Subject	Objection
1	7/6/2001-	Tech Data	No Objection
2	7/10/2001-7/11/2001	revised Tech Data-Enterasys contract	No Objection
3	7/12/2001-9/6/2011	Tech Data Recommended Buy	No Objection
4	7/12/2001-	Tech Data Recommended Buy	No Objection
5	7/25/2001	RE: Canada Tech Data is here for 1 mil...!!!- Champagne anyone	No Objection
6	8/7/2001	Tech Data Contract Status	No Objection
7	8/17/2001	Tech Data	No Objection
8	8/23/2001	Tech Data Canada deal terms	No Objection
9	8/24/2001	TD/extra points	No Objection
10	8/24/2001	Revised Deal for TD Canada from Weaver to Shanahan	No Objection
11	8/27/2001	Ingram and Tech Data	No Objection
12	8/29/2001	Tech Data Canada deal terms	No Objection
13	8/29/2001	Tech Data Letter	No Objection
14	8/29/2001	Confirmation	No Objection
15	8/30/2001	Tech Data	No Objection
16	11/27/2006	Benard's Testimony - Cross Examination	Hearsay
17	9/4/2001	FW: TD Canada PO Terms	No Objection
18	9/4/2001	WW Revenue Tracking Q3FY02	Hearsay, relevance
19	9/5/2001	*Preliminary* Q2 Channels Returns Reserves Est.	No Objection
20	9/6/2001	Guth REVISED Pre. Q2 Channels Returns	No Objection

21	9/13/2001	(Attn: Elaine Marks) Final Q2 Channels Return Reserves File	No Objection
22	9/2001	"Q202 Channel Reserves" KPMG workpaper for 9/2001	No Objection
23	9/10/2001-9/17/2001	Channel Agreements	No Objection
24	9/25/2001	Benard email chain RE: Q3 start	Relevance
25	10/16/2001	SEC Form 10Q for quarter ending September 1, 2001	No Objection
26	8/22/2001	Paul	Irrelevant, Immaterial
27	10/22/2001	RE: 90 day terms -Tech Data Recommended Buy- return request	No Objection
28	9/15/2004	Fiallo Plea Agreement	Irrelevant, Immaterial 403
29	11/15/2006	Fiallo's Testimony	Irrelevant, Immaterial 403
30	11/16/2006	Fiallo's Testimony - Direct Examination	Irrelevant, Immaterial 403
31	11/16/2006	Fiallo's Testimony - Cross Examination	Irrelevant, Immaterial 403
32	11/17/2006	Fiallo's Testimony	Irrelevant, Immaterial 403
33	12/13/2011	Shanahan's Declaration	No Objection
34	2003	Shanahan's Curriculum Vitae	Irrelevant, Immaterial
35	5/30/2005	Shanahan's University of Cork academic transcript	Irrelevant, Immaterial
36	10/12/2006	University of Limerick's record custodian's certificate w exhibits	Irrelevant, Immaterial, Hearsay
37	2/14/2011	Shanahan's Responses to SEC Ints and Reqs for Admission	No Objection
38	7/26/2001	Revised TD Proposal	No Objection

39	8/24/2001	forecast	No Objection
40	8/27/2001	Forecast Build	No Objection
41	8/27/2001	Forecast for Final Week	No Objection
42	8/21/2001	8/16 RVP Pipeline Summary's [sic]	No Objection
43	8/30/2001	8/30 RVP Pipeline Summary	Irrelevant
44	10/4/2001	10/04 RVP Pipeline Summary	Irrelevant
45	8/10/2001	FW: Enterasys meeting with Hubert	Irrelevant, Immaterial
46	Through 8/30/2001	Tech Data Revenue Booking spreadsheets	No Objection
47	9/3/2001	Preliminary Q3 Forecast for Canada	Irrelevant
48	9/18/2001	4 qtr plan - rev 2.0	Irrelevant
49	9/20/2001	Factors affecting Quarter	Irrelevant, Immaterial
50	11/19/2001	Canada Tech Data contract	No Objection
51	11/26/2001-11/27/2001	TD Recommended Inventory Return	No Objection
52	11/29/2001	TD Recommended Inventory Return	No Objection
53	2/5/2002	Enterasys Discloses Accounting Issues, Delays Earnings	No Objection
54	11/29/2006	Boyer's Testimony	Hearsay
55	11/30/2006	Boyer's Testimony	Hearsay
	12/1/2006	Boyer's Testimony - Morning Session	Hearsay
	12/1/2006	Boyer's Testimony - Afternoon Session	Hearsay

56	9/2001	KPMG SAB 101 Revenue Test-Work	No Objection
57	10/14/2011	Deposition of Steven Henning	Hearsay, Cumulative
58	2/12/2002	FW: TD \$3M stocking Order Terms Levenson	No Objection
59	2/12/2002	TD \$3M stocking Order Terms Weaver	No Objection
60	2/14/2002	Tech Data Holding Fee	No Objection
61	3/15/2002	Draft Revenue Recognition Reminder	No Objection
62	4/12/2002	Draft Revenue Recognition Reminder with attachment	No Objection
63	5/2/2002	Tech Data Audit Response	No Objection
64	11/28/2006	Levenson's Testimony	Hearsay
65	7/21/2011	Expert Report of J. Allan Kosowsky	Hearsay
66	07/00/1999	Basic Order Agreement between Accton and Cabletron	No Objection
67		Enterasys-Accton Sales Transaction Records for Fiscal Year 2001 and Transition Year 2001	No Objection
68	4/4/2001	FW: Meetings with Accton and Flextronics	No Objection
69	5/1/2001-5/7/2001	Accton Agenda	Irrelevant, Immaterial
70	7/2/2001-7/3/2001	RE: Accton Meeting	No Objection
71	5/22/2001-5/23/2001	RE: Accton	No Objection
72	7/2/2001-7/3/2001	RE: Accton Meeting	No Objection
73	5/21/2001	Accton Partnership 5-21.ppt	No Objection

74	5/31/2001	FW: Accton quote and supporting documents	No Objection
75	6/1/2001	RE: Accton quote for Aprisma products	No Objection
76	6/1/2001	Accton Packing Slip for Purchase of Spectrum Software from Aprisma	No Objection
77	4/30/2002	Revenue Action Log	No Objection
78	7/10/2001	Enterasys-Accton Enterprise AP Cooperation Opportunities Meeting Minutes & Action Items	No Objection
79	7/11/2001	Accton	No Objection
80	7/17/2001	Accton Proposal v1.0 7-17-01.doc	No Objection
81	7/24/2001	Re: Regarding the PO #C10600002	No Objection
82	8/7/2001-8/8/2001	RE: AP AR SWAP	No Objection
83	7/13/2001-8/9/2001	RE: Visit?	No Objection
84	7/13/2001-7/18/2001	RE: Visit?	No Objection
85	7/13/2001-8/9/2001	RE: Visit?	No Objection
86	8/7/2001-8/9/2001	Accton AR	No Objection
87	8/18/2001	cash collections	No Objection
88	8/21/2001	Aprisma payment	No Objection
89	8/27/2001	RE: Accton	No Objection
90	8/27/2001	\$500,000 offset	No Objection
91	8/27/2001-8/28/2001	FW: \$500,000 offset	No Objection
92	8/27/2001-8/28/2001	FW: \$500,000 offset	No Objection

93	8/27/2001-8/28/2001	RE: FW: \$500,000 offset	No Objection
94	8/27/2001-8/31/2001	RE: FW: \$500,000 offset	No Objection
95	8/31/2001	FW: FW: \$500,000 offset	No Objection
96	8/31/2001	Enterasys Invoice to Accton	No Objection
97	8/28/2001-9/4/2001	FW: \$500,000 off	No Objection
98	9/5/2001	RE: Aprisma	No Objection
99	9/6/2001-9/7/2001	FW: Accton	No Objection
100	8/28/2001	FW: FW: \$500,000 offset	No Objection
101	6/12/2002	Accton \$500K Payment	No Objection
102	10/23/2001	Accton \$500K Wire Payment to Enterasys	No Objection
103		SEC Form 10-Q for Quarter Ended June 2, 2001	No Objection
104	6/1/2001	RE: Accton quote for Aprisma products	No Objection
105	6/1/2001	Accton Purchase Order faxed to Aprisma	No Objection
106	6/1/2001	Fax Cover Sheet to Aprisma enclosing Accton Purchase Order	No Objection
107	6/2/2001	FW: 010602 Aprisma 2PM Backlog	No Objection
108	6/2/2001-6/3/2001	RE: Accton quote for Aprisma products	No Objection
109	7/2/2001-7/3/2001	RE: Accton Meeting	No Objection
110	7/10/2001-7/13/2001	RE: Visit?	No Objection
111	9/10/2001	RE: Accton	No Objection
112	8/28/2001-	FW: RE: FW: \$500,000 offset	No Objection

	9/10/2001		
113	9/14/2000	Enterasys Executive VP Position Offer	No Objection
114	4/13/2001-7/19/2001	COO Compensation	No Objection
115	2/2/2001-2/6/2001	Thanks	Accredity witness before impeachment, Immaterial, Irrelevant, Prejudicial and Inflammatory
116	4/9/2001	Bonus	No Objection
117	4/23/2001	COO Slide	Relevant, Immaterial
118	5/22/2001-6/14/2001	EOQ Agreement	Relevant, Immaterial
119	7/1/2001	Sales Presentation -Final Draft	Relevant, Immaterial
120	7/19/2001	Q1 Executive Bonuses	No Objection
121	7/19/2001	Your Q1 Bonus	No Objection
122	8/7/2001	RE: Gift	Relevant, Immaterial, Rule 608
123	8/14/2001	COO Ops Metric 8/15/01	No Objection
124	8/28/2001	Exec Metrics	No Objection
125	8/24/2001	Proposed template	Irrelevant, Immaterial
126	8/29/2001	Daily Financial Report	No Objection
127	8/29/2001	Saturday con calls	No Objection
128	8/29/2001	8-29-01 NEWEST C1 CASE	Irrelevant, Immaterial
129	9/4/2001	Quarter End Metric Reporting	No Objection
130	9/12/2001	International Investment Open Items	Irrelevant, Immaterial
131	10/1/2001	On Behalf of Beth Richardson	Irrelevant, Immaterial
132	10/1/2001	Q2 Executive Team Bonuses	No Objection
133	7/17/2001	Email from Morrison to Gagalis Re Org Chart	No Objection
134	3/1/2002	Organization Chart	No Objection
135	8/1/2001	Fiallo loan satisfaction	Irrelevant, Immaterial

136	9/6/2001	Self Review	Irrelevant, Immaterial
137	4/13/2004	Re: In re Grand Jury Proceeding	Irrelevant, Immaterial, Rule 403
138	4/13/2004	Re: In re Grand Jury Proceeding	Irrelevant, Immaterial, Rule 403
139	8/24/2004	Re: In re Grand Jury Proceeding	Irrelevant, Immaterial, Rule 403
140	2/12/2012	Declaration of Joe Guth	Hearsay
141	2/12/2012	Supplemental Declaration of Guth	Hearsay